

NONMAJOR ENTERPRISE FUNDS

NONMAJOR ENTERPRISE FUNDS

Las Vegas Constable – to account for the provision of services by the constable, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Building – to account for the provision of building inspection, plan filing and checking services, and building permits to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Development Services Review – to account for the operations of a special team created to review and fast-track major development projects. Financing is provided by charges to developers and all activities necessary for operations are accounted for within this fund.

Kyle Canyon Water District – to account for the provision of water services to the residents of Kyle Canyon. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Public Parking – to account for the provision of a public parking garage to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Big Bend Water District – to account for the operations of the Big Bend Water District. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Recreation Activity – to account for the provision of recreation to the residents of Clark County. Costs of instruction, materials, and billing and collection are accounted for in this fund.

Shooting Park – to account for the provision of a public shooting park to the residents of Clark County. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance.

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
ASSETS					
Current assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ 7,244,710	\$ 56,298,803	\$ 587,186	\$ 91,574	\$ 369,710
In custody of other officials	15,079	1,000	350	-	-
Loaned securities	46,413	362,013	3,778	587	2,370
Accounts receivable	6,422	114,356	5,100	14,632	25,419
Interest receivable	33,505	261,335	2,728	424	1,711
Taxes receivable, delinquent	-	-	-	714	-
Due from other funds	-	43,238	-	-	-
Due from other governmental units	-	-	-	1,724	-
Prepaid items and other current assets	-	-	-	-	15,000
Total current assets	<u>7,346,129</u>	<u>57,080,745</u>	<u>599,142</u>	<u>109,655</u>	<u>414,210</u>
Restricted assets:					
Cash and cash equivalents:					
In custody of other officials	-	-	-	-	-
Total restricted assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent assets:					
Capital assets:					
Property and equipment	1,037,127	36,478,378	1,224,280	8,545,651	12,084,046
Accumulated depreciation	(369,721)	(7,757,457)	(862,289)	(1,920,617)	(5,171,951)
Total capital assets, net of accumulated depreciation	<u>667,406</u>	<u>28,720,921</u>	<u>361,991</u>	<u>6,625,034</u>	<u>6,912,095</u>
Total noncurrent assets	<u>667,406</u>	<u>28,720,921</u>	<u>361,991</u>	<u>6,625,034</u>	<u>6,912,095</u>
Total Assets	<u>\$ 8,013,535</u>	<u>\$ 85,801,666</u>	<u>\$ 961,133</u>	<u>\$ 6,734,689</u>	<u>\$ 7,326,305</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Las Vegas Constable	Building	Development Services Review	Kyle Canyon Water District	Public Parking
LIABILITIES					
Current liabilities (payable from current assets):					
Current maturities of long-term debt	\$ -	\$ -	\$ -	\$ 13,692	\$ -
Accounts payable	104,885	3,418,979	-	1,634,720	28,375
Accrued expenses	122,469	7,021,210	676,413	477	22,611
Due to other funds	72,744	1,487,973	9,093	-	13,640
Loaned securities	89,753	700,051	7,307	1,135	4,583
Deferred revenue	-	300,000	-	630	-
Deposits and other current liabilities	-	-	-	28,989	33,393
Total current liabilities	<u>389,851</u>	<u>12,928,213</u>	<u>692,813</u>	<u>1,679,643</u>	<u>102,602</u>
Noncurrent liabilities:					
Long-term debt, less current maturities	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>389,851</u>	<u>12,928,213</u>	<u>692,813</u>	<u>1,679,643</u>	<u>102,602</u>
NET ASSETS					
Invested in capital assets, net of related debt	667,405	28,720,920	361,991	6,611,342	6,912,094
Restricted	-	-	-	-	-
Unrestricted	6,956,279	44,152,533	(93,671)	(1,556,296)	311,609
Total Net Assets	<u>\$ 7,623,684</u>	<u>\$ 72,873,453</u>	<u>\$ 268,320</u>	<u>\$ 5,055,046</u>	<u>\$ 7,223,703</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
ASSETS					
Current assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ -	\$ 9,813,586	\$ 1,087,408	\$ 75,492,977	\$ 108,402,689
In custody of other officials	3,391,133	1,000	1,500	3,410,062	8,266,468
Loaned securities	-	54,126	6,786	476,073	15,610,058
Accounts receivable	370,613	11,300	-	547,842	257,634
Interest receivable	-	36,831	7,140	343,674	853,607
Taxes receivable, delinquent	-	-	-	714	583
Due from other funds	-	113,623	-	156,861	-
Due from other governmental units	-	16,875	-	18,599	230,513
Prepaid items and other current assets	-	-	-	15,000	15,000
Total current assets	<u>3,761,746</u>	<u>10,047,341</u>	<u>1,102,834</u>	<u>80,461,802</u>	<u>133,636,552</u>
Restricted assets:					
Cash and cash equivalents:					
In custody of other officials	<u>3,268,639</u>	<u>-</u>	<u>-</u>	<u>3,268,639</u>	<u>252,285</u>
Total restricted assets	<u>3,268,639</u>	<u>-</u>	<u>-</u>	<u>3,268,639</u>	<u>252,285</u>
Noncurrent assets:					
Capital assets:					
Property and equipment	48,641,337	803,605	16,680	108,831,104	95,168,294
Accumulated depreciation	<u>(17,191,009)</u>	<u>(679,771)</u>	<u>(8,980)</u>	<u>(33,961,795)</u>	<u>(32,434,760)</u>
Total capital assets, net of accumulated depreciation	<u>31,450,328</u>	<u>123,834</u>	<u>7,700</u>	<u>74,869,309</u>	<u>62,733,534</u>
Total noncurrent assets	<u>31,450,328</u>	<u>123,834</u>	<u>7,700</u>	<u>74,869,309</u>	<u>62,733,534</u>
Total Assets	<u>\$ 38,480,713</u>	<u>\$ 10,171,175</u>	<u>\$ 1,110,534</u>	<u>\$ 158,599,750</u>	<u>\$ 196,622,371</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
LIABILITIES					
Current liabilities (payable from current assets):					
Current maturities of long-term debt	\$ 1,494,628	\$ -	\$ -	\$ 1,508,320	\$ 1,619,516
Accounts payable	863	238,879	58,987	5,485,688	5,010,995
Accrued expenses	26,460	428,377	133,687	8,431,704	7,122,428
Due to other funds	-	13,640	50,012	1,647,102	-
Loaned securities	-	104,667	13,123	920,619	16,399,883
Deferred revenue	-	-	-	300,630	300,538
Deposits and other current liabilities	-	-	-	62,382	193,930
Total current liabilities	<u>1,521,951</u>	<u>785,563</u>	<u>255,809</u>	<u>18,356,445</u>	<u>30,647,290</u>
Noncurrent liabilities:					
Long-term debt, less current maturities	<u>5,652,846</u>	<u>-</u>	<u>-</u>	<u>5,652,846</u>	<u>7,250,666</u>
Total noncurrent liabilities	<u>5,652,846</u>	<u>-</u>	<u>-</u>	<u>5,652,846</u>	<u>7,250,666</u>
Total Liabilities	<u>7,174,797</u>	<u>785,563</u>	<u>255,809</u>	<u>24,009,291</u>	<u>37,897,956</u>
NET ASSETS					
Invested in capital assets, net of related debt	24,302,854	123,834	7,700	67,708,140	53,890,084
Restricted	3,268,639	-	-	3,268,639	252,285
Unrestricted	3,734,423	9,261,778	847,025	63,613,680	104,582,046
Total Net Assets	<u>\$ 31,305,916</u>	<u>\$ 9,385,612</u>	<u>\$ 854,725</u>	<u>\$ 134,590,459</u>	<u>\$ 158,724,415</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Operating revenues:					
Licenses and permits:					
New development fees	\$ -	\$ -	\$ 47,956	\$ -	\$ -
Charges for services:					
Water sales and related water fees	-	-	-	318,297	-
Constable fees	3,787,797	-	-	-	-
Building fees and permits	-	14,234,447	50,493	-	-
Recreation fees	-	-	-	-	-
Parking fees	-	-	-	-	491,839
Other operating revenues	-	2,978,823	300	-	17,997
Total operating revenues	<u>3,787,797</u>	<u>17,213,270</u>	<u>98,749</u>	<u>318,297</u>	<u>509,836</u>
Operating expenses:					
Salaries and wages	773,974	27,249,161	651,258	-	173,690
Employee benefits	317,176	10,087,881	228,687	-	75,015
Services and supplies	3,170,555	6,311,756	7,397	261,152	296,314
Depreciation	146,798	1,159,134	239,666	245,883	176,252
Total operating expenses	<u>4,408,503</u>	<u>44,807,932</u>	<u>1,127,008</u>	<u>507,035</u>	<u>721,271</u>
Operating income (loss)	<u>\$ (620,706)</u>	<u>\$ (27,594,662)</u>	<u>\$ (1,028,259)</u>	<u>\$ (188,738)</u>	<u>\$ (211,435)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Las Vegas Constable	Building	Development Services Review	Kyle Canyon Water District	Public Parking
Nonoperating revenues (expenses):					
Interest income	\$ 204,900	\$ 1,636,424	\$ (6,585)	\$ 2,413	\$ 9,598
Interest expense	(930)	(9,117)	(8)	(932)	(41)
Gain on sale or disposition of property and equipment	-	709,052	(152,475)	-	-
Consolidated tax	-	-	-	50,042	-
Sales and use tax	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	649,783	1,256,346	-
Total nonoperating revenues (expenses)	<u>203,970</u>	<u>2,336,359</u>	<u>490,715</u>	<u>1,307,869</u>	<u>9,557</u>
Income (loss) before contributions and transfers	<u>(416,736)</u>	<u>(25,258,303)</u>	<u>(537,544)</u>	<u>1,119,131</u>	<u>(201,878)</u>
Capital contributions	-	-	-	-	-
Transfers from other funds	-	4,599,954	-	-	-
Transfers to other funds	-	-	(4,599,954)	-	-
Changes in net assets	<u>(416,736)</u>	<u>(20,658,349)</u>	<u>(5,137,498)</u>	<u>1,119,131</u>	<u>(201,878)</u>
Net assets:					
Beginning of year	<u>8,040,420</u>	<u>93,531,802</u>	<u>5,405,818</u>	<u>3,935,915</u>	<u>7,425,581</u>
End of year	<u>\$ 7,623,684</u>	<u>\$ 72,873,453</u>	<u>\$ 268,320</u>	<u>\$ 5,055,046</u>	<u>\$ 7,223,703</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Operating revenues:					
Licenses and permits:					
New development fees	\$ -	\$ -	\$ -	\$ 47,956	\$ 120,657
Charges for services:					
Water sales and related water fees	3,585,843	-	-	3,904,140	3,898,683
Constable fees	-	-	-	3,787,797	3,314,897
Building fees and permits	-	-	-	14,284,940	29,213,172
Recreation fees	-	7,903,552	324,851	8,228,403	8,514,896
Parking fees	-	-	-	491,839	803,812
Other operating revenues	-	62	-	2,997,182	1,488,323
Total operating revenues	<u>3,585,843</u>	<u>7,903,614</u>	<u>324,851</u>	<u>33,742,257</u>	<u>47,354,440</u>
Operating expenses:					
Salaries and wages	-	5,080,657	667,439	34,596,179	40,521,518
Employee benefits	-	236,804	178,144	11,123,707	12,775,098
Services and supplies	2,626,597	2,574,177	217,174	15,465,122	16,514,001
Depreciation	1,151,032	28,518	3,336	3,150,619	4,100,512
Total operating expenses	<u>3,777,629</u>	<u>7,920,156</u>	<u>1,066,093</u>	<u>64,335,627</u>	<u>73,911,129</u>
Operating income (loss)	<u>\$ (191,786)</u>	<u>\$ (16,542)</u>	<u>\$ (741,242)</u>	<u>\$ (30,593,370)</u>	<u>\$ (26,556,689)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Nonoperating revenues (expenses):					
Interest income	\$ 36,062	\$ 212,332	\$ 54,319	\$ 2,149,463	\$ 4,797,446
Interest expense	(292,213)	(877)	(181)	(304,299)	(677,581)
Gain on sale or disposition of property and equipment	-	-	-	556,577	161,239
Consolidated tax	-	-	-	50,042	53,466
Sales and use tax	230,409	-	-	230,409	252,285
Other nonoperating revenues (expenses)	-	166,993	-	2,073,122	315,337
Total nonoperating revenues (expenses)	(25,742)	378,448	54,138	4,755,314	4,902,192
Income (loss) before contributions and transfers	(217,528)	361,906	(687,104)	(25,838,056)	(21,654,497)
Capital contributions	4,100	-	-	4,100	-
Transfers from other funds	-	1,700,000	1,541,829	7,841,783	1,700,000
Transfers to other funds	-	(1,541,829)	-	(6,141,783)	-
Changes in net assets	(213,428)	520,077	854,725	(24,133,956)	(19,954,497)
Net assets:					
Beginning of year	31,519,344	8,865,535	-	158,724,415	178,678,912
End of year	\$ 31,305,916	\$ 9,385,612	\$ 854,725	\$ 134,590,459	\$ 158,724,415

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Las Vegas Constable	Building	Development Services Review	Kyle Canyon Water District	Public Parking
Cash flows from operating activities:					
Cash received from customers	\$ 3,781,375	\$ 14,077,308	\$ 137,106	\$ 316,244	\$ 475,210
Cash paid for employees and benefits	(1,087,076)	(35,771,962)	(1,288,808)	(414)	(245,242)
Cash paid for services and supplies	(3,009,705)	(4,589,715)	(5,301)	(175,103)	(269,235)
Other operating receipts	-	2,978,823	300	-	17,997
Net cash provided (used) by operating activities	(315,406)	(23,305,546)	(1,156,703)	140,727	(21,270)
Cash flows from noncapital financing activities:					
Cash provided by property taxes	-	-	-	16,607	-
Cash provided by consolidated taxes	-	-	-	50,042	-
Federal and state grants	-	-	-	1,239,608	-
Transfers from other funds	-	4,599,954	-	-	-
Transfers to other funds	-	-	(4,599,954)	-	-
Other nonoperating revenues	-	-	649,783	-	-
Net cash provided (used) by noncapital financing activities	-	4,599,954	(3,950,171)	1,306,257	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(396,900)	(12,098,867)	-	(1,421,608)	-

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Cash used for debt service:					
Principal	-	-	-	(13,040)	-
Interest	-	-	-		-
Cash provided by sales and use taxes	-	-	-	-	-
Net cash used by capital and related financing activities	<u>(396,900)</u>	<u>(12,098,867)</u>	<u>-</u>	<u>(1,434,648)</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>218,369</u>	<u>1,754,937</u>	<u>(2,218)</u>	<u>1,651</u>	<u>10,274</u>
Net increase (decrease) in cash and cash equivalents	(493,937)	(29,049,522)	(5,109,092)	13,987	(10,996)
Cash and cash equivalents:					
Beginning of year	<u>7,753,726</u>	<u>85,349,325</u>	<u>5,696,628</u>	<u>77,587</u>	<u>380,706</u>
End of year:					
Unrestricted	7,259,789	56,299,803	587,536	91,574	369,710
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents at end of year	<u><u>\$ 7,259,789</u></u>	<u><u>\$ 56,299,803</u></u>	<u><u>\$ 587,536</u></u>	<u><u>\$ 91,574</u></u>	<u><u>\$ 369,710</u></u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (620,706)	\$ (27,594,662)	\$ (1,028,259)	\$ (188,738)	\$ (211,435)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	146,798	1,159,134	239,666	245,883	176,252
(Increase) decrease in accounts receivable	(6,422)	(113,901)	38,657	(3,719)	(16,629)
Increase in due from other funds	-	(43,238)	-	-	-
Decrease in due from other governmental units	-	-	-	-	-
Increase (decrease) in accounts payable	88,106	234,068	(6,997)	86,049	13,439
Increase (decrease) in accrued expenses	4,074	1,565,080	(408,863)	(414)	3,463
Increase in due to other funds	72,744	1,487,973	9,093	-	13,640
Increase (decrease) in deferred revenue	-	-	-	92	-
Increase (decrease) in deposits and other liabilities	-	-	-	1,574	-
Net cash provided (used) by operating activities	<u>\$ (315,406)</u>	<u>\$ (23,305,546)</u>	<u>\$ (1,156,703)</u>	<u>\$ 140,727</u>	<u>\$ (21,270)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Cash flows from operating activities:					
Cash received from customers	\$ 3,402,665	\$ 8,001,843	\$ 324,851	\$ 30,516,602	\$ 46,502,179
Cash paid for employees and benefits	(937,979)	(5,331,672)	(711,896)	(45,375,049)	(53,553,362)
Cash paid for services and supplies	(1,707,614)	(2,540,500)	(108,175)	(12,405,348)	(14,699,562)
Other operating receipts	-	62	-	2,997,182	708,257
Net cash provided (used) by operating activities	<u>757,072</u>	<u>129,733</u>	<u>(495,220)</u>	<u>(24,266,613)</u>	<u>(21,042,488)</u>
Cash flows from noncapital financing activities:					
Cash provided by property taxes	-	-	-	16,607	16,007
Cash provided by consolidated taxes	-	-	-	50,042	53,466
Federal and state grants	-	166,993	-	1,406,601	293,486
Transfers from other funds	-	1,700,000	1,541,829	7,841,783	1,700,560
Transfers to other funds	-	(1,541,829)	-	(6,141,783)	-
Other nonoperating revenues	-	-	-	649,783	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>325,164</u>	<u>1,541,829</u>	<u>3,823,033</u>	<u>2,063,519</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(733,540)	(67,866)	(11,036)	(14,729,817)	(7,096,191)

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Cash used for debt service:					
Principal	(1,768,516)	-	-	(1,781,556)	(1,339,083)
Interest	(327,251)	-	-	(327,251)	(484,521)
Cash provided by sales and use taxes	230,409	-	-	230,409	252,285
Net cash used by capital and related financing activities	(2,598,898)	(67,866)	(11,036)	(16,608,215)	(8,667,510)
Cash flows from investing activities:					
Interest income	36,062	229,621	53,335	2,302,031	5,726,070
Net increase (decrease) in cash and cash equivalents	(1,805,764)	616,652	1,088,908	(34,749,764)	(21,920,409)
Cash and cash equivalents:					
Beginning of year	8,465,536	9,197,934	-	116,921,442	138,841,851
End of year:					
Unrestricted	3,391,133	9,814,586	1,088,908	78,903,039	116,669,157
Restricted	3,268,639	-	-	3,268,639	252,285
Total cash and cash equivalents at end of year	\$ 6,659,772	\$ 9,814,586	\$ 1,088,908	\$ 82,171,678	\$ 116,921,442

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (191,786)	\$ (16,542)	\$ (741,242)	\$ (30,593,370)	\$ (26,556,689)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,151,032	28,518	3,336	3,150,619	4,100,512
(Increase) decrease in accounts receivable	(184,094)	-	-	(286,108)	41,414
Increase in due from other funds	-	(113,623)	-	(156,861)	-
Decrease in due from other governmental units	-	211,914	-	211,914	(214,042)
Increase (decrease) in accounts payable	(18,996)	20,037	58,987	474,693	1,774,429
Increase (decrease) in accrued expenses	134,038	(14,211)	133,687	1,416,854	(331,518)
Increase in due to other funds	-	13,640	50,012	1,647,102	-
Increase (decrease) in deferred revenue	-	-	-	92	229
Increase (decrease) in deposits and other liabilities	(133,122)	-	-	(131,548)	143,177
Net cash provided (used) by operating activities	<u>\$ 757,072</u>	<u>\$ 129,733</u>	<u>\$ (495,220)</u>	<u>\$ (24,266,613)</u>	<u>\$ (21,042,488)</u>

Clark County, Nevada
Las Vegas Constable
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Constable fees	\$ 4,490,000	\$ 4,490,000	\$ 3,787,797	\$ (702,203)	\$ 3,314,897
Other operating revenues	-	-	-	-	104,025
Total operating revenues	<u>4,490,000</u>	<u>4,490,000</u>	<u>3,787,797</u>	<u>(702,203)</u>	<u>3,418,922</u>
Operating expenses:					
Salaries and wages	848,267	848,267	773,974	(74,293)	739,234
Employee benefits	401,479	401,479	317,176	(84,303)	281,555
Services and supplies	2,671,494	3,401,231	3,170,555	(230,676)	1,974,354
Depreciation	190,000	190,000	146,798	(43,202)	105,398
Total operating expenses	<u>4,111,240</u>	<u>4,840,977</u>	<u>4,408,503</u>	<u>(432,474)</u>	<u>3,100,541</u>
Operating income (loss)	<u>378,760</u>	<u>(350,977)</u>	<u>(620,706)</u>	<u>(269,729)</u>	<u>318,381</u>
Nonoperating revenues (expenses):					
Interest income	64,457	64,457	204,900	140,443	304,464
Interest expense	(159,172)	(59,172)	(930)	58,242	(13,784)
Total nonoperating revenues (expenses)	<u>(94,715)</u>	<u>5,285</u>	<u>203,970</u>	<u>198,685</u>	<u>290,680</u>
Net income (loss)	<u>\$ 284,045</u>	<u>\$ (345,692)</u>	<u>\$ (416,736)</u>	<u>\$ (71,044)</u>	<u>\$ 609,061</u>

(Continued)

Clark County, Nevada
Las Vegas Constable
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 4,490,000	\$ 4,490,000	\$ 3,781,375	\$ (708,625)	\$ 3,324,956
Cash paid for employees and benefits	(1,249,746)	(1,249,746)	(1,087,076)	162,670	(1,012,426)
Cash paid for services and supplies	(2,830,666)	(3,460,403)	(3,009,705)	450,698	(2,114,659)
Other operating receipts	-	-	-	-	104,025
Net cash provided (used) by operating activities	409,588	(220,149)	(315,406)	(95,257)	301,896
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(1,028,000)	(398,263)	(396,900)	1,363	(120,050)
Net cash used by capital and related financing activities	(1,028,000)	(398,263)	(396,900)	1,363	(120,050)
Cash flows from investing activities:					
Interest income	64,457	64,457	218,369	153,912	350,241
Net increase (decrease) in cash and cash equivalents	(553,955)	(553,955)	(493,937)	60,018	532,087
Cash and cash equivalents:					
Beginning of year	6,992,741	6,992,741	7,753,726	760,985	7,221,639
End of year	<u>\$ 6,438,786</u>	<u>\$ 6,438,786</u>	<u>\$ 7,259,789</u>	<u>\$ 821,003</u>	<u>\$ 7,753,726</u>

Clark County, Nevada
Building
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Building fees and permits	\$ 21,838,000	\$ 21,538,000	\$ 14,234,447	\$ (7,303,553)	\$ 26,347,242
Other operating revenues	11,000	311,000	2,978,823	2,667,823	72,483
Total operating revenues	<u>21,849,000</u>	<u>21,849,000</u>	<u>17,213,270</u>	<u>(4,635,730)</u>	<u>26,419,725</u>
Operating expenses:					
Salaries and wages	29,384,745	29,284,745	27,249,161	(2,035,584)	24,106,365
Employee benefits	12,287,082	12,171,222	10,087,881	(2,083,341)	8,958,143
Services and supplies	12,194,702	12,410,362	6,311,756	(6,098,606)	8,302,512
Depreciation	1,449,590	1,449,590	1,159,134	(290,456)	1,345,710
Total operating expenses	<u>55,316,119</u>	<u>55,315,919</u>	<u>44,807,932</u>	<u>(10,507,987)</u>	<u>42,712,730</u>
Operating loss	<u>(33,467,119)</u>	<u>(33,466,919)</u>	<u>(27,594,662)</u>	<u>5,872,257</u>	<u>(16,293,005)</u>
Nonoperating revenues (expenses):					
Interest income	637,000	637,000	1,636,424	999,424	3,718,837
Interest expense	(1,083,466)	(1,083,666)	(9,117)	1,074,549	(182,477)
Gain on sale of property and equipment	-	-	709,052	709,052	102,004
Total nonoperating revenues (expenses)	<u>(446,466)</u>	<u>(446,666)</u>	<u>2,336,359</u>	<u>2,783,025</u>	<u>3,638,364</u>
Loss before transfers and capital contributions	<u>(33,913,585)</u>	<u>(33,913,585)</u>	<u>(25,258,303)</u>	<u>8,655,282</u>	<u>(12,654,641)</u>
Capital contributions	-	-	-	-	5,334
Transfers from other funds	-	4,613,403	4,599,954	(13,449)	-
Net loss	<u>\$ (33,913,585)</u>	<u>\$ (29,300,182)</u>	<u>\$ (20,658,349)</u>	<u>\$ 8,641,833</u>	<u>\$ (12,649,307)</u>

(Continued)

Clark County, Nevada
Building
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 21,838,000	\$ 21,838,000	\$ 14,077,308	\$ (7,760,692)	\$ 26,347,148
Cash paid for employees and benefits	(41,671,827)	(41,671,827)	(35,771,962)	5,899,865	(32,655,425)
Cash paid for services and supplies	(13,278,168)	(13,278,168)	(4,589,715)	8,688,453	(7,032,095)
Other operating receipts	11,000	11,000	2,978,823	2,967,823	72,483
Net cash used by operating activities	(33,100,995)	(33,100,995)	(23,305,546)	9,795,449	(13,267,889)
Cash flows from noncapital financing activities:					
Transfers from other funds	-	4,613,403	4,599,954	(13,449)	-
Net cash provided by noncapital financing activities	-	4,613,403	4,599,954	(13,449)	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(13,898,701)	(13,898,701)	(12,098,867)	1,799,834	(4,703,730)
Net cash used by capital and related financing activities	(13,898,701)	(13,898,701)	(12,098,867)	1,799,834	(4,703,730)
Cash flows from investing activities:					
Interest income	637,000	637,000	1,754,937	1,117,937	4,348,636
Net decrease in cash and cash equivalents	(46,362,696)	(41,749,293)	(29,049,522)	12,699,771	(13,622,983)
Cash and cash equivalents:					
Beginning of year	80,528,693	80,528,693	85,349,325	4,820,632	98,972,308
End of year	\$ 34,165,997	\$ 38,779,400	\$ 56,299,803	\$ 17,520,403	\$ 85,349,325

Clark County, Nevada
Development Services Review
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
New development fees	\$ 115,000	\$ 115,000	\$ 47,956	\$ (67,044)	\$ 120,657
Charges for services:					
Building fees and permits	2,386,120	2,386,120	50,493	(2,335,627)	2,865,930
Other operating revenues	21,000	21,000	300	(20,700)	453,529
Total operating revenues	<u>2,522,120</u>	<u>2,522,120</u>	<u>98,749</u>	<u>(2,423,371)</u>	<u>3,440,116</u>
Operating expenses:					
Salaries and wages	2,583,585	2,583,585	651,258	(1,932,327)	7,863,450
Employee benefits	1,150,052	1,150,052	228,687	(921,365)	3,105,064
Services and supplies	442,521	442,521	7,397	(435,124)	1,304,118
Depreciation	230,835	230,835	239,666	8,831	300,061
Total operating expenses	<u>4,406,993</u>	<u>4,406,993</u>	<u>1,127,008</u>	<u>(3,279,985)</u>	<u>12,572,693</u>
Operating income (loss)	<u>(1,884,873)</u>	<u>(1,884,873)</u>	<u>(1,028,259)</u>	<u>856,614</u>	<u>(9,132,577)</u>
Nonoperating revenues (expenses):					
Interest income	95,000	95,000	(6,585)	(101,585)	332,307
Interest expense	-	-	(8)	(8)	(22,918)
Gain (loss) on sale or disposition of property and equipment	-	-	(152,475)	(152,475)	50,685
Other nonoperating revenues (expenses)	-	-	649,783	649,783	95,059
Total nonoperating revenues (expenses)	<u>95,000</u>	<u>95,000</u>	<u>490,715</u>	<u>395,715</u>	<u>455,133</u>
Income (loss) before transfers	<u>(1,789,873)</u>	<u>(1,789,873)</u>	<u>(537,544)</u>	<u>1,252,329</u>	<u>(8,677,444)</u>
Transfers to other funds	-	(4,613,403)	(4,599,954)	13,449	-
Net loss	<u>\$ (1,789,873)</u>	<u>\$ (6,403,276)</u>	<u>\$ (5,137,498)</u>	<u>\$ 1,265,778</u>	<u>\$ (8,677,444)</u>

(Continued)

Clark County, Nevada
Development Services Review
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 2,511,120	\$ 2,511,120	\$ 137,106	\$ (2,374,014)	\$ 3,026,192
Cash paid for employees and benefits	(3,733,637)	(3,733,637)	(1,288,808)	2,444,829	(11,528,139)
Cash paid for services and supplies	(442,521)	(442,521)	(5,301)	437,220	(1,427,946)
Other operating receipts	11,000	11,000	300	(10,700)	453,529
Net cash used by operating activities	(1,654,038)	(1,654,038)	(1,156,703)	497,335	(9,476,364)
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(4,613,403)	(4,599,954)	13,449	-
Other nonoperating revenues	-	-	649,783	649,783	-
Net cash used by noncapital financing activities	-	(4,613,403)	(3,950,171)	663,232	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	51,939
Net cash provided by capital and related financing activities	-	-	-	-	51,939
Cash flows from investing activities:					
Interest income	95,000	95,000	(2,218)	(97,218)	435,329
Net decrease in cash and cash equivalents	(1,559,038)	(6,172,441)	(5,109,092)	1,063,349	(8,989,096)
Cash and cash equivalents:					
Beginning of year	4,120,869	6,172,441	5,696,628	(475,813)	14,685,724
End of year	\$ 2,561,831	\$ -	\$ 587,536	\$ 587,536	\$ 5,696,628

Clark County, Nevada
 Kyle Canyon Water District
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Water sales and related water fees	\$ 304,680	\$ 304,680	\$ 318,297	\$ 13,617	\$ 333,405
Other operating revenues	-	-	-	-	78,197
Total operating revenues	<u>304,680</u>	<u>304,680</u>	<u>318,297</u>	<u>13,617</u>	<u>411,602</u>
Operating expenses:					
Services and supplies	199,500	199,500	261,152	61,652	182,796
Depreciation	240,000	240,000	245,883	5,883	196,095
Total operating expenses	<u>439,500</u>	<u>439,500</u>	<u>507,035</u>	<u>67,535</u>	<u>378,891</u>
Operating income (loss)	<u>(134,820)</u>	<u>(134,820)</u>	<u>(188,738)</u>	<u>(53,918)</u>	<u>32,711</u>
Nonoperating revenues (expenses):					
Interest income	650	650	2,413	1,763	2,839
Interest expense	(1,837)	(1,837)	(932)	905	(1,667)
Consolidated and sales and use tax	10,346	10,346	50,042	39,696	53,466
Ad valorem tax	16,645	16,645	16,738	93	15,957
Sales and use tax	44,000	44,000	-	(44,000)	-
Other nonoperating revenues (expenses)	-	-	1,239,608	1,239,608	95,059
Total nonoperating revenues (expenses)	<u>69,804</u>	<u>69,804</u>	<u>1,307,869</u>	<u>1,238,065</u>	<u>165,654</u>
Net income (loss)	<u>\$ (65,016)</u>	<u>\$ (65,016)</u>	<u>\$ 1,119,131</u>	<u>\$ 1,184,147</u>	<u>\$ 198,365</u>

(Continued)

Clark County, Nevada
 Kyle Canyon Water District
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)
 (Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 304,680	\$ 304,680	\$ 316,244	\$ 11,564	\$ 384,821
Cash paid for employees and benefits	-	-	(414)	(414)	(414)
Cash paid for services and supplies	(200,000)	(200,000)	(175,103)	24,897	1,365,875
Other operating receipts	-	-	-	-	78,197
Net cash provided by operating activities	104,680	104,680	140,727	36,047	1,828,479
Cash flows from noncapital financing activities:					
Cash provided by property taxes	16,645	16,645	16,607	(38)	16,007
Cash provided by consolidated taxes	10,346	10,346	50,042	39,696	53,466
Federal and state grants	-	-	1,239,608	1,239,608	95,059
Net cash provided by noncapital financing activities	26,991	26,991	1,306,257	1,279,266	164,532
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(2,406,090)	(2,406,090)	(1,421,608)	984,482	(1,968,073)
Loan From LVVWD	2,406,090	2,406,090		(2,406,090)	-
Cash provided by sales and use taxes	44,000	44,000		(44,000)	-
Cash used for debt service:					
Principal	(13,040)	(13,040)	(13,040)	-	(12,419)
Interest	(1,337)	(1,337)		1,337	-
Net cash provided (used) by capital and related financing activities	29,623	29,623	(1,434,648)	(1,464,271)	(1,980,492)
Cash flows from investing activities:					
Interest income	650	650	1,651	1,001	1,676
Net increase in cash and cash equivalents	161,944	161,944	13,987	(147,957)	14,195
Cash and cash equivalents:					
Beginning of year	239,880	239,880	77,587	(162,293)	63,392
End of year	\$ 401,824	\$ 401,824	\$ 91,574	\$ (310,250)	\$ 77,587

Clark County, Nevada
Public Parking
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	\$ 765,135	\$ 965,135	\$ 491,839	\$ (473,296)	\$ 803,812
Other operating revenues	-	-	17,997	17,997	23
Total operating revenues	<u>765,135</u>	<u>965,135</u>	<u>509,836</u>	<u>(455,299)</u>	<u>803,835</u>
Operating expenses:					
Salaries and wages	194,879	194,879	173,690	(21,189)	195,937
Employee benefits	70,300	70,300	75,015	4,715	79,399
Services and supplies	328,779	528,779	296,314	(232,465)	297,102
Depreciation	<u>176,252</u>	<u>176,252</u>	<u>176,252</u>	<u>-</u>	<u>176,252</u>
Total operating expenses	<u>770,210</u>	<u>970,210</u>	<u>721,271</u>	<u>(248,939)</u>	<u>748,690</u>
Operating income (loss)	<u>(5,075)</u>	<u>(5,075)</u>	<u>(211,435)</u>	<u>(206,360)</u>	<u>55,145</u>
Nonoperating revenues (expenses):					
Interest income	2,391	2,391	9,598	7,207	5,470
Interest expense	<u>(254)</u>	<u>(254)</u>	<u>(41)</u>	<u>213</u>	<u>(189)</u>
Total nonoperating revenues (expenses)	<u>2,137</u>	<u>2,137</u>	<u>9,557</u>	<u>7,420</u>	<u>5,281</u>
Net income (loss)	<u>\$ (2,938)</u>	<u>\$ (2,938)</u>	<u>\$ (201,878)</u>	<u>\$ (198,940)</u>	<u>\$ 60,426</u>

(Continued)

Clark County, Nevada
Public Parking
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 765,135	\$ 965,135	\$ 475,210	\$ (489,925)	\$ 806,355
Cash paid for employees and benefits	(265,179)	(265,179)	(245,242)	19,937	(298,276)
Cash paid for services and supplies	(329,033)	(529,033)	(269,235)	259,798	(307,211)
Other operating receipts	-	-	17,997	17,997	23
Net cash provided (used) by operating activities	170,923	170,923	(21,270)	(192,193)	200,891
Cash flows from investing activities:					
Interest income	2,391	2,391	10,274	7,883	6,755
Net increase in cash and cash equivalents	173,314	173,314	(10,996)	(184,310)	207,646
Cash and cash equivalents:					
Beginning of year	324,355	324,355	380,706	56,351	173,060
End of year	<u>\$ 497,669</u>	<u>\$ 497,669</u>	<u>\$ 369,710</u>	<u>\$ (127,959)</u>	<u>\$ 380,706</u>

Clark County, Nevada
Big Bend Water District
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Water sales and related water fees	\$ 3,644,054	\$ 3,644,054	\$ 3,585,843	\$ (58,211)	\$ 3,565,278
Other operating revenue	-	-	-	-	780,066
Total operating revenues	<u>3,644,054</u>	<u>3,644,054</u>	<u>3,585,843</u>	<u>(58,211)</u>	<u>4,345,344</u>
Operating expenses:					
Salaries and wages			-	-	1,173,141
Employee benefits	-	-	-	-	38,548
Services and supplies	2,420,765	2,420,765	2,626,597	205,832	1,956,264
Depreciation	<u>1,583,482</u>	<u>1,583,482</u>	<u>1,151,032</u>	<u>(432,450)</u>	<u>1,944,398</u>
Total operating expenses	<u>4,004,247</u>	<u>4,004,247</u>	<u>3,777,629</u>	<u>(226,618)</u>	<u>5,112,351</u>
Operating income (loss)	<u>(360,193)</u>	<u>(360,193)</u>	<u>(191,786)</u>	<u>168,407</u>	<u>(767,007)</u>
Nonoperating revenues (expenses):					
Interest income	285,000	285,000	36,062	(248,938)	146,377
Interest expense	(258,874)	(258,874)	(292,213)	(33,339)	(443,299)
Sales and use tax	<u>260,515</u>	<u>260,515</u>	<u>230,409</u>	<u>(30,106)</u>	<u>252,285</u>
Total nonoperating revenues (expenses)	<u>286,641</u>	<u>286,641</u>	<u>(25,742)</u>	<u>(312,383)</u>	<u>(44,637)</u>
Loss before transfers and capital contributions	<u>(73,552)</u>	<u>(73,552)</u>	<u>(217,528)</u>	<u>(143,976)</u>	<u>(811,644)</u>
Capital contributions	-	-	4,100	4,100	-
Net income (loss)	<u>\$ (73,552)</u>	<u>\$ (73,552)</u>	<u>\$ (213,428)</u>	<u>\$ (139,876)</u>	<u>\$ (811,644)</u>

(Continued)

Clark County, Nevada
Big Bend Water District
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 3,644,054	\$ 3,644,054	\$ 3,402,665	\$ (241,389)	\$ 4,327,965
Cash paid for employees and benefits	(686,195)	(686,195)	(937,979)	(251,784)	(1,211,689)
Cash paid for services and supplies	(1,734,570)	(1,734,570)	(1,707,614)	26,956	(2,561,683)
Net cash provided by operating activities	<u>1,223,289</u>	<u>1,223,289</u>	<u>757,072</u>	<u>(466,217)</u>	<u>554,593</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	(733,540)	(733,540)	(364,827)
Cash used for debt service:					
Principal	(1,583,482)	(1,583,482)	(1,768,516)	(185,034)	(1,326,664)
Interest	(258,874)	(258,874)	(327,251)	(68,377)	(484,521)
Cash provided by sales and use taxes	<u>260,515</u>	<u>260,515</u>	<u>230,409</u>	<u>(30,106)</u>	<u>252,285</u>
Net cash used by capital and related financing activities	<u>(1,581,841)</u>	<u>(1,581,841)</u>	<u>(2,598,898)</u>	<u>(1,017,057)</u>	<u>(1,923,727)</u>
Cash flows from investing activities:					
Interest income	<u>285,000</u>	<u>285,000</u>	<u>36,062</u>	<u>(248,938)</u>	<u>249,505</u>
Net decrease in cash and cash equivalents	<u>(73,552)</u>	<u>(73,552)</u>	<u>(1,805,764)</u>	<u>(1,732,212)</u>	<u>(1,119,629)</u>
Cash and cash equivalents:					
Beginning of year	<u>9,404,652</u>	<u>9,404,652</u>	<u>8,465,536</u>	<u>(939,116)</u>	<u>9,585,165</u>
End of year:					
Unrestricted	9,331,100	9,331,100	3,391,133	(5,939,967)	8,213,251
Restricted	-	-	3,268,639	3,268,639	252,285
Total cash and cash equivalents at end of year	<u>\$ 9,331,100</u>	<u>\$ 9,331,100</u>	<u>\$ 6,659,772</u>	<u>\$ (2,671,328)</u>	<u>\$ 8,465,536</u>

Clark County, Nevada
Recreation Activity
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Recreation fees	\$ 7,446,920	\$ 7,446,920	\$ 7,903,552	\$ 456,632	\$ 8,514,896
Other operating revenues	-	-	62	62	-
Total operating revenues	<u>7,446,920</u>	<u>7,446,920</u>	<u>7,903,614</u>	<u>456,694</u>	<u>8,514,896</u>
Operating expenses:					
Salaries and wages	6,184,536	6,184,536	5,080,657	(1,103,879)	6,443,391
Employee benefits	296,227	296,227	236,804	(59,423)	312,389
Services and supplies	3,014,103	4,035,200	2,574,177	(1,461,023)	2,496,855
Depreciation	37,851	37,851	28,518	(9,333)	32,598
Total operating expenses	<u>9,532,717</u>	<u>10,553,814</u>	<u>7,920,156</u>	<u>(2,633,658)</u>	<u>9,285,233</u>
Operating loss	<u>(2,085,797)</u>	<u>(3,106,894)</u>	<u>(16,542)</u>	<u>3,090,352</u>	<u>(770,337)</u>
Nonoperating revenues (expenses):					
Interest income	60,762	60,762	212,332	151,570	287,152
Interest expense	-	-	(877)	(877)	(13,247)
Gain on sale of property and equipment	-	-	-	-	8,550
Other nonoperating revenues (expenses)	439,000	439,000	166,993	(272,007)	198,987
Total nonoperating revenues (expenses)	<u>499,762</u>	<u>499,762</u>	<u>378,448</u>	<u>(121,314)</u>	<u>481,442</u>
Income (loss) before transfers	<u>(1,586,035)</u>	<u>(2,607,132)</u>	<u>361,906</u>	<u>2,969,038</u>	<u>(288,895)</u>
Transfers from other funds	1,700,000	1,700,000	1,700,000	-	1,700,000
Transfers to other funds	<u>(1,541,829)</u>	<u>(1,541,829)</u>	<u>(1,541,829)</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ (1,427,864)</u>	<u>\$ (2,448,961)</u>	<u>\$ 520,077</u>	<u>\$ 2,969,038</u>	<u>\$ 1,411,105</u>

(Continued)

Clark County, Nevada
Recreation Activity
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 7,446,920	\$ 7,446,920	\$ 8,001,843	\$ 554,923	\$ 8,284,742
Cash paid for employees and benefits	(6,480,763)	(6,480,763)	(5,331,672)	1,149,091	(6,846,993)
Cash paid for services and supplies	(3,014,103)	(4,035,200)	(2,540,500)	1,494,700	(2,621,843)
Net cash provided (used) by operating activities	(2,047,946)	(3,069,043)	129,733	3,198,776	(1,184,094)
Cash flows from noncapital financing activities:					
Federal and state grants	439,000	439,000	166,993	(272,007)	198,427
Transfer to other funds	(1,541,829)	(1,541,829)	(1,541,829)	-	-
Transfers from other funds	1,700,000	1,700,000	1,700,000	-	1,700,560
Net cash provided by noncapital financing activities	597,171	597,171	325,164	(272,007)	1,898,987
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(100,000)	(78,903)	(67,866)	11,037	8,550
Net cash provided (used) by capital and related financing activities	(100,000)	(78,903)	(67,866)	11,037	8,550
Cash flows from investing activities:					
Interest income	60,762	60,762	229,621	168,859	333,928
Net increase (decrease) in cash and cash equivalents	(1,490,013)	(2,490,013)	616,652	3,106,665	1,057,371
Cash and cash equivalents:					
Beginning of year	7,337,532	8,337,532	9,197,934	860,402	8,140,563
End of year	\$ 5,847,519	\$ 5,847,519	\$ 9,814,586	\$ 3,967,067	\$ 9,197,934

Clark County, Nevada
Shooting Park
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Recreation fees	\$ 421,000	\$ 421,000	\$ 324,851	\$ (96,149)	\$ -
Other operating revenues	-	-	-	-	-
Total operating revenues	<u>421,000</u>	<u>421,000</u>	<u>324,851</u>	<u>(96,149)</u>	<u>-</u>
Operating expenses:					
Salaries and wages	626,440	626,440	667,439	40,999	-
Employee benefits	290,261	290,261	178,144	(112,117)	-
Services and supplies	859,958	859,958	217,174	(642,784)	-
Depreciation	-	-	3,336	3,336	-
Total operating expenses	<u>1,776,659</u>	<u>1,776,659</u>	<u>1,066,093</u>	<u>(710,566)</u>	<u>-</u>
Operating loss	<u>(1,355,659)</u>	<u>(1,355,659)</u>	<u>(741,242)</u>	<u>614,417</u>	<u>-</u>
Nonoperating revenues (expenses):					
Interest income	5,624	5,624	54,319	48,695	-
Interest expense	(1,768)	(1,768)	(181)	1,587	-
Total nonoperating revenues (expenses)	<u>3,856</u>	<u>3,856</u>	<u>54,138</u>	<u>50,282</u>	<u>-</u>
Loss before transfers	<u>(1,351,803)</u>	<u>(1,351,803)</u>	<u>(687,104)</u>	<u>664,699</u>	<u>-</u>
Transfers from other funds	<u>1,541,829</u>	<u>1,541,829</u>	<u>1,541,829</u>	<u>-</u>	<u>-</u>
Net income	<u>\$ 190,026</u>	<u>\$ 190,026</u>	<u>\$ 854,725</u>	<u>\$ 664,699</u>	<u>\$ -</u>

(Continued)

Shooting Park
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 421,000	\$ 421,000	\$ 324,851	\$ (96,149)	\$ -
Cash paid for employees and benefits	(916,701)	(916,701)	(711,896)	204,805	-
Cash paid for services and supplies	(861,726)	(861,726)	(108,175)	753,551	-
Net cash used by operating activities	(1,357,427)	(1,357,427)	(495,220)	862,207	-
Cash flows from noncapital financing activities:					
Transfers from other funds	1,541,829	1,541,829	1,541,829	-	-
Net cash provided (used) by noncapital financing activities	1,541,829	1,541,829	1,541,829	-	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	(11,036)	(11,036)	-
Net cash provided (used) by capital and related financing activities	-	-	(11,036)	(11,036)	-
Cash flows from investing activities:					
Interest income	5,624	5,624	53,335	47,711	-
Net increase in cash and cash equivalents	190,026	190,026	1,088,908	898,882	-
Cash and cash equivalents:					
Beginning of year	-	-	-	-	-
End of year	\$ 190,026	\$ 190,026	\$ 1,088,908	\$ 898,882	\$ -